IN THE UNITED STATES DISTRICT COURT DISTRICT OF UTAH - NORTHERN DIVISION

FILED U.S. DISTRICT COURT

UNITED STATES OF AMERICA,

2008 MAR 27 A 9:27

Petitioner,

ORDER ADOPTING REPORTED OF UTAH AND RECOMMENDATION

vs.

DEPUTY CLERK

NEIL D. NELSON,

Judge Dee Benson

Case No. 2:08-CV-23

Respondent.

Before the Court is the Report and Recommendation issued by United States Magistrate

Judge Paul M. Warner on March 5, 2008, recommending that Respondent be required to comply
with two IRS Summonses with which he was properly served.

The parties were notified by mail of their right to file objections to the Report and Recommendation within ten (10) days after receiving it. Neither party has filed such an objection.

Having reviewed all relevant materials, including the reasoning set forth in the Magistrate Judge's Report and Recommendation, the Court ADOPTS the Report and Recommendation. Accordingly, the Court finds that Respondent has failed to show cause why he should not be compelled to comply with the Summonses, and orders Respondent to provide the information required by the Summonses to the IRS no later than thirty (30) days from receiving this Order. Should Respondent need additional time to comply with this Order, he may, upon a showing of a good faith effort to comply, petition the Court for a fifteen (15) -day extension.

IT IS SO ORDERED

DATED this 26th day of March, 2008.

Dee Benson

United States District Judge